



18 October 2022

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 20 September 2022. You requested the following (numbered for ease of answering):

1. *A copy of any leave provisions for gender reassignment/affirmation*
2. *If you don't have a specific leave provision for this, how this can be recognised in your current leave provisions*
3. *What steps you went through to get it in place*
4. *What engagement you undertook with staff and LGBTQI+ to develop the leave provisions, and any copy and feedback you received (understanding that personal information will be redacted).*
5. *Any other information that is in scope of developing and implementing gender reassignment and affirmation leave.*

Questions 1 & 2

While Inland Revenue does not have an explicit leave policy or provision for gender reassignment/affirmation, we are committed to supporting people who are transitioning at work and promoting an inclusive culture through our existing leave, special leave, and medical appointment provisions. These policies support the expectation that we will work with individuals on a case-by-case basis.

Inland Revenue recognises gender reassignment/affirmation through the *IR Gender Transitioning at Work Guide*, which is produced by He Toa Takitini – Inland Revenue's internal Rainbow Network. The guide is intended to improve outcomes for Inland Revenue people who plan to transition at work and to help encourage conversations between them on how best leaders can provide support. The expectation would be that a transitioning person and their leader look at developing a plan together and agree on how to manage the transition through an appropriate consideration of leave (i.e., annual, sick leave), flexible working arrangements and/or special leave.

As Inland Revenue's policies and guidelines are principle-based, our leave provisions are intended to broadly and inclusively cover a range of circumstances.

The *IR Gender Transitioning at Work Guide*, along with copies of our general leave, special leave, and healthcare appointment guidelines and policies are attached. The enclosed documents contain contact information that is outside the scope of your request. This information has not been considered for release and has been withheld as "not in scope".

Questions 3 and 4

As mentioned previously, there is no explicit policy in place and therefore no specific steps or engagement were undertaken around developing such a policy. The *IR Gender Transitioning at Work Guide*, however, is designed to be reviewed and updated as practices evolve and develop.

Inland Revenue's Rainbow Tick accreditation supports our goals to develop an inclusive culture by ensuring we are a safe LGTBTTQIA+ organisation. Each year, organisations are

revaluated to ensure they still meet requirements and are making necessary improvements. Through this Rainbow Tick reaccreditation process, we have recognised that we can strengthen our inclusion practices to more explicitly support our non-binary and transgender people. We will continue to work with He Toa Takitini and the Rainbow Tick organisation to review our policies and provide training to our people in order to achieve Inland Revenue's goal of creating an inclusive work environment where people from all walks of life can achieve their full potential.

Question 5

At this stage, work with Inland Revenue's He Toa Takitini has not extended to the development or implementation of a specific gender reassignment and affirmation leave policy. As mentioned, our existing policies and procedures, such as the *IR Gender Transitioning at Work Guide*, will continue to support achieving the best outcomes for our Inland Revenue people while we continue conversations with our Rainbow Tick organisation.

Publishing of OIA response

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response to be of public interest, and will publish it in due course. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you again for your request.

Yours sincerely



Erina Clayton
Enterprise Leader – People & Workplace Services



Topic 2 – Leave

Kaupapa Whakamatua

Leave Policy

This policy explains how common leave types work in Inland Revenue.

We want to assist our people to lead well-balanced lives and we provide a range of leave options to support this. Our leave options include time for rest and recreation, to recuperate from illness or injury, to look after dependants, and to balance other commitments or demands outside of the workplace.

The most common leave types as specified in the Holidays Act 2003, Domestic Violence-Victims' Protection Act 2018 and Parental Leave and Employment Protection Act 1987 include:

- Annual leave
- Bereavement leave
- Domestic violence leave
- Parental leave
- Public holidays
- Sick leave (including using sick leave when caring for sick dependants).

Inland Revenue also offers:

- Special leave in various scenarios (see Topic 2 – 'Special Leave' in our People Policies & Guidelines, and employment agreements for more details)
- Long service leave on completion of five years' continuous service with Inland Revenue. The specific details are set out in each employment agreement.

Leave should be taken for the purpose for which it is required and in the spirit in which it is intended. It is expected that employees will consider the purpose of any leave and ensure that appropriate and reasonable leave is requested. Likewise, leaders should carefully consider any leave request and not unnecessarily withhold approval.

Why we have this policy

This policy provides information about our approach to supporting the leave entitlements in Inland Revenue's employment agreements.

It's essential that Inland Revenue complies with the law and observes employment agreement commitments in its practices. The policy helps us to support the wellbeing of our people and looks to ensure our people consistently follow the correct processes relating to the various leave types.

Who this policy applies to

This policy and the guidelines which support its application apply to all Inland Revenue employees.

Many of the leave provisions are contained in employment agreements. Additionally, employees may have individually negotiated provisions/terms with Inland Revenue or have specific protected terms (some documents refer to these as "grandparented"). To ensure correct identification of entitlements and obligations, people leaders need to check the employee's personnel file and their employee's agreement (including any variations).

Specific practice around leave

NOTIFICATION AND RECORDING

Employees should notify their people leader that they intend to take leave as early as possible and specify the type of leave.

Employees are required to organise leave arrangements with their people leader. The leave is entered and approved through our self service tools to maintain an accurate record of leave taken and current entitlements.

In the case of domestic violence leave, the leave can also be applied for via a union support person or HR Advice.

Specific types of leave

For further information check the specific guidelines which expand on many of the leave types below (Topic 2 – 'Leave' in our People Policies & Guidelines. The homepage also includes links to employment agreements, protected entitlements etc.)

ANNUAL LEAVE

Annual leave may be taken as it accrues. It must be taken in either full or half days. While generally it is the employee's choice as to how and when they request leave, the usual expectation is that they will take annual leave within 12 months of becoming entitled to it. Employees are encouraged to take at least one long break of at least two weeks each year for rest and recreation. Inland Revenue can require an employee to take annual leave (including specifying when) but must provide a minimum of 14 days' notice. (Situations when this may occur are covered in the annual leave guidelines).

Anticipating annual leave

Where applicable, the employees' employment agreement sets out how much leave may be anticipated. An employee may anticipate some of the next year's annual leave entitlement if their people leader approves. If the employee stops working for Inland Revenue before accruing enough leave to cover the anticipated annual leave taken, Inland Revenue will recover the difference from the final pay if possible.

Inland Revenue's annual close down

During Inland Revenue's annual close down between Christmas and New Year, under the terms and conditions of the various employment agreements, employees must take annual leave, or anticipate annual leave if they do not have enough. There are some exceptions in relation to unplanned leave such as sick or bereavement leave.

In some years specifically identified parts of the business may remain open in this period. If this is planned, Inland Revenue will advise as early as possible (at least one month in advance), including the number of people who will be required to work.

If a part of Inland Revenue wants to have another close down, it must first get agreement from employees, in accordance with the Holidays Act.



Leaders, seek advice from People & Workplace Services (Not in scope) if you are considering another close down, or planning to stay open during the normal closed down.

BEREAVEMENT, TANGIHANGA AND HURA KŌHATU

He kaupapa tēnei hei āwhina i ngā kaimahi i te wā o te tangihanga me te hura kōhatu kia taea e ia te whakatutuki i āna herenga ki tētahi tangata pūmau kua mate atu. Ko te whiwhinga a ngā kaimahi ki tēnei whakamatua kei roto i āna whakaaetanga whiwhinga mahi me ngā ture.

Bereavement, tangihanga and hura kōhatu leave is provided to enable employees to meet their obligations and/or pay their respects when a person with whom they had a close association has passed away. An employee's entitlement to this leave is set out in their employment agreement and legislation.

DOMESTIC VIOLENCE LEAVE

Paid Domestic Violence Leave of up to 10 days per year is available for the purpose of assisting employees who are affected by domestic violence. "Affected by domestic violence" is defined as meaning:

A person who is one of both of the following:

- a) A person against whom any other person inflicts, or has inflicted, domestic violence; or
- b) A person with whom there ordinarily or periodically resides a child against whom any other person inflicts, or has inflicted, domestic violence.

Entitlements are set out in the Domestic Violence—Victims' Protection Act 2018.

PARENTAL LEAVE

The purpose of parental leave is to provide employees with time away from work when a new child comes into their family. Entitlements are set out in employment agreements and in the Parental Leave and Employment Protection Act 1987. An employee may also be entitled to paid parental leave through the Government's paid parental leave scheme.

Inland Revenue offers some provisions beyond the legislated entitlement, including the following.

Incentive payment

The eligibility criteria and entitlements are set out in employment agreements. Generally, if the employee takes extended parental leave of up to 12 months, then returns to work and completes a further six months of service they will receive a payment equivalent to 30 working days at their pay rate when they started parental leave. If an employee took extended parental leave for less than 30 working days, their payment will be equivalent to the number of working days they were absent.

Timing of access to extended parental leave

Legislation requires at least six months service with the same employer (and minimum hours etc.) for an entitlement to Primary Carer Leave and extended leave. Some Inland Revenue employment agreements allow for a reduced period of extended leave (26 weeks) when an employee has been employed for less than 12 months.

Access to 10 Days Discretionary Leave

The legislation provides that a “female employee who is pregnant is entitled, before taking primary carer leave, to take a total of up to 10 days special leave without pay for reasons connected with her pregnancy”. While this leave is generally unpaid, in Inland Revenue this leave is applied for as Discretionary Leave – which does mean leaders have the option to consider a leave with pay option. Likewise, Inland Revenue will also consider up to 10 days discretionary leave with or without pay for the partner of the primary carer for medical reasons related to the birth.

Payment of annual leave accrued while on parental leave

Annual leave will continue to accrue while an employee is on parental leave. On return, this annual leave, as well as any annual leave accrued prior to parental leave commencing, will be treated the same as normal annual leave (paid at ordinary weekly pay or average weekly earnings, whichever is the higher).

The table explains other provisions in relation to parental leave and annual leave:

If the employee’s employment with Inland Revenue ends while they are absent on parental leave without pay.	THEN	The employee’s service end date is the day immediately before the start of parental leave without pay. No annual leave will have accrued past that point. (It would only have applied if the employee’s service had resumed.)
If the employee’s employment with Inland Revenue ends during the 12 months after their return to work.	THEN	Any untaken annual leave accrued while on extended parental leave is paid out at a rate equivalent to the average weekly earnings for the 12 months immediately before the end of the last pay period before the annual leave is paid out.
If the employee wishes to cash up leave within 12 months of returning from parental leave.	THEN	The leave is cashed up at the rate equivalent to the higher of the employee’s average weekly earnings or ordinary weekly pay for the 12 months immediately before the end of the last pay period before the annual leave is paid out. Note: Employees still need to meet the requirement for cashing up annual leave under the policy and cashing up leave guidelines (see Topic 2 – ‘Leave’ (Special Leave)).

Note: While not directly related to parental leave, we also offer a **Childcare Subsidy** for eligible employees. Details are in employment agreements and in the Allowances, Benefits

PUBLIC HOLIDAYS

Inland Revenue observes public holidays as provided under the Holidays Act 2003, with leave granted and taken in accordance with the legislation.

SICK LEAVE

The purpose of sick leave is to provide employees with time off from work when they, or a person who is dependent on them, are sick or injured. Dependants may include an employee's spouse or partner, child or parent. Other individuals will be agreed on a case by case basis.

Medical certificate

Depending on the circumstances and employment agreement provisions, an employee may be required to provide a medical certificate for their absence.

When paid sick leave is exhausted

If the employee has no sick leave provision available, options such as taking annual leave or unpaid sick leave can be discussed and may be agreed. Anticipation of sick leave from an employee's next allocation may also be an option.

Some employment agreements specify details and amounts others are silent and any anticipation would need to be considered on a case by case basis. Unless there are exceptional circumstances, all anticipated sick leave will be recovered from an employee's final pay, if they leave Inland Revenue before their next sick leave allocation. Employment agreements may be referenced for specific wording.



TEMPLATES AVAILABLE: People leaders have access to template letters including anticipating annual and sick leave and parental leave letters.

Document control	v4 April 2019 (v3 Sept 18; v2, June 2017; v1 Mar 2016)
Review dates	Date reviewed: Dec 2021 Next review: Dec 2025 (review may occur sooner if required)
Policy owner	Domain Lead – People Operations & Policy; People & Workplace Services
Policy contact	Email the ERP&R team



Topic 2 - Leave

Kaupapa Whakamatua Motuhake

Special Leave Policy

This policy explains how special leave works in Inland Revenue.

Inland Revenue may, at its discretion, approve paid or unpaid leave to support an employee. This includes allowing additional leave above that provided in employment agreements or in a range of special circumstances. Each request will be considered on a case by case basis.

Why we have this policy

This policy sets out the support Inland Revenue provides to employees:

When events outside the control of the parties prevent an employee from attending work	E.g. adverse events, specialist or emergency medical appointments
To participate in civil or community-based obligations	E.g. jury service or civil defence
To participate in activities outside of work (including personal activities)	E.g. representing NZ, holiday
To pursue development opportunities requiring time away from work.	E.g. study, course, conference

Who this policy applies to

This policy and the guidelines which support its application apply to all employees of Inland Revenue.

Specific practice around special leave


TYPES OF SPECIAL LEAVE

The table below sets out examples of the types of special leave that may apply to employees. The list is not exhaustive, and employees may also request special leave for other social, community or cultural interests, or for personal reasons such as a holiday, healthcare appointment or sickness including medical reasons related to pregnancy/birth.

Some specific types of special leave apply under an employee’s employment agreement or as defined in the table:

Special leave type	Details	
<p>Adverse natural events</p> <p>Also see the Adverse Events Guidelines in our People Policies & Guidelines which provide more detail.</p>	<p>Special paid leave may be granted for employees when adverse natural events (generally weather related) result in office closure or the office being genuinely inaccessible to our people.</p>	
<p>Jury service and witness leave</p> <p>Also see the Jury & Witness Leave Guidelines in our People Policies & Guidelines which provide more detail.</p>	<p>We consider discharging obligations such as attending jury service or being called as a witness to be part of our public duty and encourages employees to attend if possible. Special leave will be granted for such purposes.</p> <p>A: Jury service:</p>	
	<p>If an employee attends jury service on paid special leave</p>	<p>THEN</p> <p>The employee is to pay to Inland Revenue all fees received while on jury service.</p> <p>Out of pocket expenses reimbursed by the Court may be kept.</p>
	<p>If an employee elects to take annual leave or special leave without pay to attend jury service</p>	<p>THEN</p> <p>The employee may keep any jury fees and expenses paid by the Court.</p>
	<p>B: Witness leave – If an employee is summoned as a:</p>	
	<p>Witness in a private capacity (for a criminal or traffic case)</p>	<p>We may grant up to three days’ paid special leave. If an employee is required in court for more than three days, they may be granted other unpaid leave or may request to use their annual leave. If the employee is on paid special leave, they must recover fees and expenses from the party calling the witness and pay these to Inland Revenue.</p>
	<p>Witness in a private capacity (for other than a criminal or traffic case)</p>	<p>We may grant special leave without pay or the employee may elect to use their annual leave. The employee is required to pay any expenses incurred and can keep any fees and expenses awarded by the Court.</p>
<p>Witness in their capacity as an IR employee</p>	<p>This is considered part of normal duties, so the employee will receive normal pay. The employee is required to pay Inland Revenue any witness fees or expenses that they receive.</p>	

Special leave type	Details
<p>Civil defence</p> <p>Emergency management</p> <p>Search and rescue</p> <p>Fire fighting</p>	<p>We support employees who may be involved in their private capacity in civil defence/ emergency management, search and rescue or fire fighting.</p> <p>If an employee:</p> <ul style="list-style-type: none"> • Attends a conference or course sponsored or supported by civil defence/emergency management, we may grant special leave paid or unpaid • Volunteers during or following an emergency, they may be granted paid leave for the duration of the emergency, up to a maximum of three days • Is granted approval to undertake a commitment, they may be granted paid leave for the duration of the emergency, up to a maximum of ten days • Undertakes civil defence work without prior consent, they may be granted special leave without pay • Is a member of a recognised fire fighting force, we may grant them special leave with pay for emergency call-outs during normal working hours.
<p>Leave for military training or service</p> <p>Refer to the Volunteers Employment Protection Act for further details</p>	<p>The Volunteers Employment Protection Act 1973 provides for permanent employees who are volunteers in the armed services having unpaid leave from work each year for training.</p> <p>We will grant employees who are members of the Territorial Forces up to 12 weeks unpaid leave for initial training and then up to four weeks each year thereafter.</p> <p>If an employee is a member of the Territorial Forces and is required to undertake military service such as peacekeeping duties, they will be granted extended special leave without pay. The employee's employment will also be kept open while they are on this leave.</p>
<p>Transfer leave</p>	<p>If an employee relocates as a result of an appointment to another location within Inland Revenue, they will be granted paid or unpaid transfer leave to enable them to visit their family until they are able to join the employee at the new location.</p> <p>If an employee transfers at Inland Revenue's expense and is in receipt of accommodation assistance at the new location, they may be granted permission to visit their family at Inland Revenue's expense. Employee's may also be granted paid leave of actual travelling time plus two days for the transfer of effects</p>
<p>Representing New Zealand</p>	<p>We support employees who are selected to represent New Zealand. We may grant up to a maximum of four weeks special leave with pay per annum. The amount of leave granted will also be dependent upon the employee's work performance, length of service, and the impact of their absence on the worksite.</p>

Special leave type	Details
<p>Outward Bound courses</p>	<p>If we consent to an employee attending an Outward Bound course in their capacity as an employee, we will pay the associated fees and provide the employee with paid leave.</p>
<p>Meetings of boards, councils and committees</p>	<p>Up to six days' paid leave may be approved in any 12 month period for an employee to attend meetings of boards, councils and committees providing that:</p> <ul style="list-style-type: none"> • The appointment to the board, council or committee is by Ministerial appointment; <i>and</i> • There are no difficulties involved in releasing you from your duties; <i>and</i> • There is no conflict of interest. <p>Any external remuneration received for the period that paid leave was granted must be refunded to Inland Revenue.</p>
<p>Conferences and conventions</p>	<p>Paid leave may be granted for employees to attend conferences and conventions where the attendance will benefit the employee and Inland Revenue.</p>
<p>Study leave and bonding</p>	<p>Employees may be granted study leave with or without pay to pursue further education. Employees will need to submit a request for study assistance for their leader's consideration and employees may also be required to enter into a bond agreement so that we can ensure an adequate return on investment.</p> <hr/> <p> Leaders, seek advice from People & Workplace Services: (Not in scope) if you are establishing study assistance or bonding agreements.</p> <hr/> <p>Purpose of study leave: The purpose of study leave is to enable employees to undertake continued education or courses of study to enhance their skills and contribution to Inland Revenue (for example to complete qualifications, attend courses and seminars, or undertake research projects). Approval may be granted for study and examination leave, including travel time, with or without pay, on such conditions as negotiated. The conditions may include the reimbursement of study related costs, such as tuition and examination fees if the course of study is successfully completed.</p> <p>Study awards: Study awards may also be granted to enable employees to undertake full-time university study to support their development. Such awards may include the payment of full or part salary, study related expenses, transfer expenses and standard leave entitlements.</p> <p>Bonding: If an employee is granted a period of paid study leave, they may be required to enter into a bond arrangement with Inland Revenue. The purpose of the bond is to ensure that the investment we make in relation to the study undertaken by the employee provides adequate return in terms of their increased performance and continued employment with Inland Revenue. The amount of bonding will be based on the length of the</p>

Special leave type	Details
	<p>course of study and the assistance we provide. If a bonded employee leaves Inland Revenue before completing their bond arrangement they may be required to reimburse all or part of the costs we incurred.</p> <p>Also see the Performance and Development page for more detail.</p>

Note: For those who were on PSA CEC011, much of this content is also set out in the [Wording from PSA CEC011](#).

HR DELEGATION: Level 4 authority or higher is required to approve special leave (with or without pay).

Longer term special leave

In addition to the above requirements, for longer-term special leave the following should also be considered.

IMPACT ON SERVICE ENTITLEMENTS

Special leave without pay interrupts but doesn't break service. When an employee is absent on special leave without pay for more than 35 consecutive days, including weekends, they will not accrue annual leave beyond the first week of that absence. Exceptions to this are set out in the Holidays Act s16 2(a).

SECURITY OF EMPLOYMENT

An employee's placement on return from special leave without pay, if they have been away for between 3 and 15 months, is conditional on a suitable vacancy being available. If we cannot place an employee on return from leave without pay, they will be given one month's notice in writing that their employment will end. Leave without pay will apply for the one month period of notice.

This does not apply where an employee is returning from military service (where the presumption is the job can be kept open) or where an alternative agreement has been made.



Leaders, seek advice from People & Workplace Services: **Not in scope**) if a team member is seeking special leave between 3 and 15 months, or for military service.



TEMPLATES AVAILABLE: People leaders can access the letter templates for approving or declining special/discretionary leave

Document control	Original Date Approved – 2 March 2016
Review dates	Date reviewed: Dec 2021 Next review date: Dec 2025 (review may occur sooner if required)
Policy owner	Domain Lead – People Operations & Policy; People & Workplace Services
Policy contact	Email the ER&R team



Topic 2(b) – Leave

Healthcare Appointments Guidelines

These guidelines outline our principles regarding the timing of healthcare appointments and the related use of sick leave.

In all but exceptional circumstances health care appointments should be made outside your normal working hours. For those on collective agreements you should refer to your specific employment agreement.

Making the appointment outside your normal working hours

It is more likely for less urgent and pre-planned appointments for on-going treatment (e.g. physiotherapy sessions) to be made outside, or at either end of your normal working day.

If you ordinarily accumulate and use flexitime, and where appointments are made at the start and end of your normal working day, you will use flexitime for the appointment.

The length of time of any appointment varies considerably depending on the nature of the appointment / waiting times etc. You should discuss the likely time requirement with your people leader and ensure you are clear on the type of leave that will be granted.

When you can't make an appointment outside your normal working hours

<p>Using special paid leave</p>	<p>Specialist or emergency medical appointments:</p> <p>Specialist hospital and emergency appointments may be more difficult to arrange outside of work hours or at the beginning and end of the day as you may have no control over the timing of the appointment. Where these can't be arranged outside your normal working hours, special leave will be paid.</p> <p>No access to flexitime:</p> <p>If you are not ordinarily able to accumulate and use flexitime, and where the appointment is not able to be made outside your normal working hours, special leave will be paid.</p>
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Should you seek special paid leave for a health care appointment, you should expect to be asked, and be able to provide sufficient information to demonstrate why:

- You cannot arrange an appointment outside your normal working hours; *or*
- You cannot arrange an appointment at the start or end of your normal working day and use flexitime to accommodate your attendance.

Depending on the circumstances of each situation 'sufficient information' could be as simple as a conversation with your leader about the availability of the specialist concerned or the nature of the emergency, and by you providing a copy of the appointment. A common-sense approach should be adopted.

Using sick leave

If the appointment requires you to be absent for a half or whole day, this will be treated as sick leave. You may wish to reference any provisions for part-day absences in your employment agreement.

If you feel unwell after your appointment and are unable to work, the actual appointment time should be recorded as per the leave type agreed. The rest of the absence should be recorded as sick leave.

Note for further information refer to [Sick leave](#) or [Supporting positive attendance](#) resources.

Document control	v1 March 2016
Review dates	Date reviewed: Dec 2021
Policy owner	Domain Lead – People Operations & Policy; People & Workplace Services
Policy contact	Not in scope

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Inland Revenue

Gender transitioning at work guide

The gender transitioning at work guide has been produced by Inland Revenue's internal Rainbow Network with an aim to improve outcomes for Inland Revenue staff who plan to transition at work. This guide is for staff and managers to help plan conversations and timing around transitioning at work.

The guide is a living and iterative document. That means that this guide is meant to be reviewed and updated as best practice evolves and as our organisation develops.

While every effort has been made to ensure the accuracy of this information, sometimes this may not work in practice. If you have any feedback on this document, please email [Not in scope](#) and we will consider this feedback when reviewing this document.

This guide has been adapted from the University of Otago Transitioning at Work guide in line with Inland Revenue's internal policies and systems.

About transitioning

Transitioning is a term used to describe the steps someone may take to live as the gender they identify with. The transitioning process varies from person to person. For some, dressing as the gender they truly feel themselves to be is enough. Other people may choose other steps or actions e.g. seeking medical assistance or undergoing different surgical procedures over time.

Inclusivity at IR

Inland Revenue promotes an inclusive culture where people from all walks of life can achieve their full potential. *Tikanga Whanonga* (our Code of Conduct) outlines our expectations about the role we all play in contributing to an inclusive, respectful, safe and healthy workplace. Discrimination, harassment or bullying are not tolerated.

Within this context, Inland Revenue is committed to supporting people who are transitioning at work.

This material provides practical information on how Inland Revenue supports gender transitioning and relevant processes for:

- A person who is thinking of (or is) gender transitioning;
- Any leader of a person who is thinking of (or is) transitioning;
- Others whose work area(s) may be required to support a person who is transitioning, or their leader or team.

If you are thinking about transitioning at Inland Revenue

If you are transitioning when you commence employment with Inland Revenue or decide to transition during the term of your employment, there are a number of things to consider.

Support is available to work through the following types of considerations:

Speak to your leader

To ensure a smooth transition meet with your leader to discuss your transitioning at work plan (see the section below on what a transition plan may contain). Alternatively, you can approach your leader's leader who can work with you to get your direct leader involved.

If you need any support, bring along a whānau member, friend or union representative with you.

Think about your plan

Think about what information you will like to share with people at work (your leader, colleagues, customers, stakeholders), when you would like to share it, and how you would like to share it. Equally, consider what information you would prefer to keep private. It is important that you decide the level of disclosure you are comfortable with.

Identify if there is any support you need at work during your transition, such as assistance you might require, any leave you might wish to take.

The concept of gender transitioning may be new to some people and they might need time to educate themselves. This guide contains a list of external resources that might be of help when deciding how you want to communicate with others.

Office facilities

You can use the bathroom and changing facilities that match the gender you identify with. For example, trans women can use the women's toilet, and trans men can use the men's toilet. Alternatively, you can utilise the gender-neutral bathroom options where available, or the disabled bathroom(s).

Additional support

You can access the [Employee Assistance Programme \(EAP\)](#) which is a free and confidential counselling service to help you during the process. You can view the [counsellor profiles](#) to choose a person who specialises in LGBTQIA+ issues.

If a member of your team is thinking about transitioning at work

If one of your team has disclosed that they are transitioning (or intend to transition in the future) your responsibility as their leader (and Inland Revenue's representative) is to support them. Whilst you may find the disclosure surprising or unexpected, it is important that you do not attempt to question or dissuade them from their decision. It is important that everyone feels safe and comfortable to be themselves at work.

Supporting you're a member of your team through transitioning at work

Your support, including your communication is critical throughout the process of the member of your team transitioning. This includes addressing any issues that could affect them within workplace.

Learn about what it means to transition

The concept of gender transitioning might be new to you, so please learn about gender transitioning and what it means to be transgender:

- Listen to your team member's individual experience, if they wish to share it.
- Refer to the Further Resources section at the end of this guide for some recommended reading.
- Contact People & Culture who can provide general advice.

Create an inclusive environment

Your role is to create an environment of support and respect and to prevent and/or appropriately deal with any issues. Many people have had a little or no experience with transgender people.

- Lead by example to set the correct tone in the workplace. Be respectful and avoid making assumptions about the person.
- Use the correct names and pronouns, and advise colleagues about using the correct names and pronouns.

Managing a team members transition at work

Meet with your team member to discuss their transitioning at work plan (please see the section 'Developing a plan'). The transition plan will help you agree with them how best to communicate their transition to their colleagues, customers, stakeholders etc.



Please ensure your team member is aware they can bring along a support person (a whānau member, friend or union representative) during this meeting.



Maintaining confidentiality is critical, so avoid disclosing your team members' transgender status prematurely and without their permission. Be openminded and demonstrate understanding.



Your team member may ask you to assist with communication to people they work with e.g. colleagues, customers, stakeholders.



Educating team members and other stakeholders is important as some people may struggle with the change. It is important that the transitioning person is accepted for who they are.

Without an understanding of what it means for someone to transition, people can make their own assumptions and potentially communicate them as well. Effective communications and support for other team members can help avoid this.



Your team member may need time off work relating to their transition. Any leave for counselling appointments, to see medical specialists, or undergo surgery etc should be treated the same as medical appointments for any other employees.

Medical Certificates, or any other similar documentation, are not needed other than what is required under Inland Revenue's [Sick Leave guidance](#).

Developing a plan

The plan should be developed between the transitioning person and their leader, so that both parties can agree how to manage the transition and how Inland Revenue can support the person, their leader and/or immediate team members. Below is a list of suggested topics to address in the plan.

Developing a plan is a good first step in working through the process of transitioning at work.

Timeframe

It would be useful to consider when specific changes associated with the transition will take place and record the dates or timeframes around these. For example, when the person will:

- Assume their gender at work (e.g. be known by their new name, referred to by new pronouns, etc.)
- Adopt workplace attire to match their gender
- Start to use facilities such as bathrooms and changing rooms which match their gender
- Need to take time off work for medical treatments relating to their transition, if necessary, or to attend to any other matters directly associated with their transition.
- Update any relevant Inland Revenue records (see section below).

Communication plan

The transitioning person should decide how much and what information should be shared with others, and what should be kept confidential. When developing a communications plan, work with your team member and agree:

- Who is going to be informed? For example, colleagues, customers, stakeholders.
- How they are going to be informed? For example, by email or at a meeting. Will there be one announcement, or several?
- What information is going to be disclosed?
- Who is going to make the announcement? For example, the person, their leader, someone else?
- When will any announcement take place and how will it be phrased?
- How does the person want to manage any ongoing communication? For example, at different stages of their transition, or in relation to different work tasks/cycles?

Updating employee records at Inland Revenue

At the appropriate time during your transition, you can update any relevant employee records with Inland Revenue.



Gender, title and name can be changed at any time (and without any evidence) by you.

Access [Ātea > Me > Personal information > Personal details](#), and you can change your name, title, gender and add a preferred name. The gender options currently available include Female, Gender Diverse, Male, and Prefer Not to Say.



You can apply for a new Inland Revenue ID card if it doesn't show the correct name/title or photo. Find out [how to apply for a new ID card](#).



To update other places such as email address, distribution lists, IR webpages where your name and/or photo appears – use the [workplace technology form to update your email](#) and contact Internal Comms for any enquiries related to any existing articles or references on the intranet via [Not in scope](#). For any other Web services that you need to update your details on, refer to the [Support Portal](#).

Further information & resources

Resources

- [Diversity and Inclusion Policy](#)
- [Code of Conduct – Tikanga Whanonga](#)
- [IR's LGBTQIA+ inclusive language guide](#)
- [Transgender Employees by Employment New Zealand](#) - for transitioning at work tips, useful definitions and an outline of employers responsibilities to employees who are transitioning
- [Trans People facts & information by Human Rights Commission, New Zealand](#) - for information to support 'trans' people including FAQ, resources and links to groups and networks
- [Takatāpui: Part of the Whānau | Mental Health Foundation](#) - to learn more about 'takatāpui' (Māori with diverse gender identities)
- [Gender Minorities Aotearoa resources](#) - for information and resources about trans identity and being trans in the workplace
- [Mental health at IR](#) - for more information on mental health at Inland Revenue

External subject matter experts/training providers:

- [Out@PSA](#)
- [RainbowYouth](#)
- [InsideOUT](#)
- [Rainbow Tick](#)

Further contacts

If you need further support, information or assistance about transitioning while employed Inland Revenue, the following contacts are available.

HR Advisory

Leaders can contact the HR Advice Line for more information and support; email:

Not in scope

Support from the business

If you are transitioning, it is important to talk with your leader. You can also approach your leader's leader who can work with you to get your direct leader involved.

For support from our Diversity and Inclusion team, please email

Not in scope

For support from the Inland Revenue Rainbow Network, please email Not in scope

Payroll

Payroll queries can be raised via email: Not in scope